

WEST VIRGINIA CODE: §31C-1-7

§31C-1-7. Reports.

- (a) Credit unions shall report to the Commissioner semiannually during January and July of each calendar year on a date set by the Commissioner for the business periods ending June 30 and December 31, respectively on forms supplied by the Commissioner for that purpose. Additional reports may also be required.
- (b) A charge of \$100 shall be levied for each day a credit union fails to provide a required report unless it is excused for cause by the Commissioner or courts.
- (c) The fiscal year of each credit union incorporated under this chapter shall end on the last day of December.
- (d) In addition to other reports that may be required under this chapter, every credit union with a main office or branch located in this state shall file with the Commissioner on or before September 1, of each year the amount of deposits and shares held by each office in this state (excluding automated teller machines) as of the immediately preceding thirtieth day of June.